

**Agenda Item No. 9**  
**Report on Cross country systems**

*The Netherlands Court of Audit*

*The United States General Accounting office*

Time constraints resulting from our workload did not allow us to get this project under way yet. We would therefore like to present here our ideas about a manageable project definition. We do this in the form of six starting points.

While unplanned, reporting in this basic form offers us the opportunity to take into account any ideas of other members about the best way forward.

1. More important than the information and communication technologies themselves, are the functions these technologies fulfill. This project would therefore better be aimed at the *exchange of information* between ministries and agencies in different countries, rather than on (cross-country) *information systems* themselves.
2. To better understand the role of IT in these processes of information exchange, we recommend that the project center on the exchange of information originating from digital databases.
3. To avoid any issues that may hamper the progress of the project, we will not consider controversial topics such as information exchange for the benefit of national security, intelligence, etc.
4. It would be hard to convince the ministries and agencies involved that, just because we do a study for INTOSAI, they should spend some time and give us the information we need about their information exchange. Therefore, we have to find other ways to identify the instances of information exchange that are relevant to SAI's.
5. As a feasible starting point we suggest to take international treaties as our basis. Many treaties do indeed contain stipulations about the exchange of information between the undersigning countries. Moreover, treaties express countries' shared interests and can therefore serve as a basis for joint activities between their respective SAIs. From a practical point of view it is relevant to note that the texts of international treaties are readily available in the public domain. Hence, they can be gathered for analysis without any need to burden ministries or agencies with requests for information. Building on a pre-study that has been done in the context of the EUROSAI IT Working Group, the following examples can give an idea of possible treaties as candidates for analysis<sup>1</sup>:

- *Convention on Cybercrime (Council of Europe).*
- *Convention on Transnational Organized Crime (United Nations).*

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<sup>1</sup> While two of these examples are European treaties, it goes without saying that for this project we will primarily focus on treaties with a global scope.

- *Recognition of Qualifications Concerning Higher Education (Council of Europe).*

Other candidates may be found in the areas of trade, environmental protection and e-government.

6. A feasible selection of treaties will be analyzed to ascertain their implications for obligations in the area of cross-border exchange of information. From these we will derive the audit issues that are the most relevant to SAls.